10. The Superintendent, Government Printing, is requested to treat all Budget work as urgent and co-operate with the Comptroller in arranging for the issue of the different editions of the Budget on the due dates.

B. S. RAGHAVENDRA RAO, *Finl. Secy.*

CALENDAR FOR BUDGET WORK, 1946-47.

By 1st February 1946.

1. Preparation by Heads of Departments (including Railways) of detailed Estimates of expenditure (Appendices) on Salaries, Establishments and Allowances (Appendix B), Grants-in-aid (Appendix C) and Scholarships (Appendix D), including those relating to Road Fund, the Coffee Cess and Experimental Station Fund, the Record of Rights Fund, and the Elementary Education Funds.

1st February to 16th February 1946.

2. Preparation of above Appendices by Comptroller (the Railway and the Electrical Departments' Appendices to be prepared by the Chief Auditor, Mysore State Railway, the Auditor, Electrical Department, and the Auditor, Jog Power Scheme) and their transmission to Departmental Officers. The Appendices relating to the Food Supply Department will be prepared by the Auditor and Accounting Officer, Food Supply Department.

5th February to 19th February 1946.

3. Return of above Appendices by Departmental Officers to Comptroller with remarks regarding changes, if any, required according to standing sanctions, a copy thereof being sent to the Secretary to Government in the Administrative Department concerned. *Proposals relating to schemes of new expenditure should not be included in the statement of alterations sent with the Comptroller's estimates. A separate statement (vide* form at the end of page 4) *in the prescribed forms supplied by the Comptroller should however be prepared in triplicate simultaneously and one copy forwarded to Government, in the Administrative Department for consideration a copy being sent to the Finance Department and one copy sent to Comptroller for information.*

NOTE.—In the case of the Railway and the Electrical Departments, the General Manager, the Chief Electrical Engineer, and the General Superintendent, Jog Power Scheme, have to return the Appendices with a statement of alterations, required on the basis of standing sanctions to the Auditors concerned, who, in turn, have to send them to the Comptroller with their remarks. Similar procedure has to be adopted by the Director of Food Supplies also. In regard to proposals relating to schemes of new expenditure, the procedure mentioned above will be followed by these departments also.

NOTE 2.—*The term 'Schemes of new expenditure' should be interpreted as schemes whether approved by Government or not to which effect has not been given and for which funds are required to be provided.*

9th February to 23rd February 1946.

4. Submission of above Appendices to Government by Comptroller with notes indicating points, if any, for orders.

NOTE.—The above Appendices relating to the Education Department, inclusive of the Elementary Education Funds, will be submitted after verification by the Audit Branch.

14th February to 28th February 1946.

5. Communication to Comptroller by Government of orders on points referred to under item No. 4 and on *the proposals of the departments relating to schemes of new expenditure.*

By 9th March 1946.

6. Submission by Departmental Officers to Comptroller and to *Administrative Departments of Government* of detailed estimates under all Heads of Revenue with reference to eight months' actuals with Statements of D. C. B. in Form—Appendix A, in the case of Land Revenue, Excise and Income-tax.

NOTE.—The estimates of gross revenue under the following heads will be dealt with at this stage :—

XXIV. Railways.	XXVIII. Kolar Gold Fields Water Works.
XXV. Krishnaraj Sagar Irrigation Works.	XXX. Chamaraj Sagar and Water Works—Road Fund.
XXV-A. Hydro-Electric Works.	

For 'II. Forest'—I. Sandal Oil, 'XXVII. Iron and Steel Works and Cement Plant' and 'XXIX. Industrial Works,' however, total estimates working from Opening Balance to Closing Balance will be required.

13th March to 22nd March 1946.

7. Submission to Government by Comptroller with Budget Notes of above Revenue Estimates as also the Estimates under "IX. Interest and XI. Pensions and Allowances."

20th March to 30th March 1946.

8. Return to Comptroller of Revenue Estimates by Government with orders.

11th March 1946.

9. Receipt (**in two parts, Part I embracing standing sanctions or works in progress and Part II schemes of new expenditure or new works only**) from subordinate Departmental Officers by—

(1) The Chief Engineers for Roads and Buildings, and for Irrigation, of Expenditure Estimates other than for Establishments.

(2) The Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, of Estimates of Revenue Expenditure other than Establishments, of Capital (including Stores) and of Depreciation Fund Works.

(3) The Chief Engineer for Irrigation, of Estimates chargeable to Revenue (other than Establishments) and to Capital and for Acreage Contribution from Irwin Canal Area (with a Demand, Collection and Balance Statement).

(4) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

14th March 1946.

10. Transmission to Comptroller and to Government in the Finance Department, respectively, of Parts I and II of Public Works and Electrical Works Estimates for items other than Establishments, by Chief Engineers for Roads and Buildings and for Irrigation, the Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, with detailed lists of works. The estimates relating to Acreage Contribution from Irwin Canal Area and Water Rate under Irwin Canal will be accompanied by a Demand, Collection and Balance Statement in the prescribed form.

11th March 1946.

11. Transmission to Comptroller (of Part I) and to Government in the Finance Department (of Part II) by—

(1) The General Manager, Mysore State Railway, of Authorization Rolls and Estimates of Works chargeable to Capital (including Stores) and Depreciation Fund. (Through the Chief Auditor.)

NOTE.—The Authorization Rolls should be verified by the Chief Auditor.

(2) The Railway Secretary, of Capital and Revenue Expenditure Estimates of the Railways worked by M. & S. M. Railway Company. (Through the Chief Auditor.)

(3) The Director, Engineering and Chemical Industries and Vice-Chairman, Board of Management, Mysore Iron and Steel Works, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(4) The Director of Sandalwood Oil Factory, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(5) The Director of Industries and Commerce and Commissioner for Labour, of Estimates of Capital and Depreciation Fund Works of Concerns of the Department under his control.

(6) The Director of Textiles and Principal, Sri Krishnarajendra Silver Jubilee Technological Institute, in respect of Capital and Depreciation Fund Works of the Concerns under his control.

(7) The Director of Public Health, of Estimates of Capital and Depreciation Fund Works of the Kolar Gold Fields Water Works.

(8) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

NOTE.—The estimates will be prepared in two parts, Part I embracing standing sanctions or works in progress and Part II showing only schemes of new expenditure or new works.

By 22nd March 1946.

12. Completion by Heads of Departments of Estimates of Expenditure (other than Appendices B, C and D) including the Estimates of Receipts and Disbursements under Advances and Loans and the following Fund heads:—

(i) Road Fund.
(ii) Coffee Cess and Experimental Station Fund.
(iii) Record of Rights Fund.
(iv) General Muzrai Fund.
(v) Irrigation Cess Fund.
(vi) Irrigation Development Fund.
(vii) Elementary Education Fund.
(viii) Inter-village Road Fund.
(ix) Industrial Development Fund.

NOTE.—The Expenditure estimates will be prepared in two parts—*vide* Note under item 11.

1st April to 15th April 1946.

13. Preparation by Comptroller of (Part I of) Expenditure Estimates (other than Appendices B, C and D) and of Estimates of Loans, Advances and Fund Heads based on eight months' actuals and their transmission to Departmental Officers.

4th April to 17th April 1946.

14. Return of the above estimates by Departmental Officers to Comptroller with remarks regarding changes, if any, required on the basis of standing sanctions, a copy of such estimates being simultaneously sent to the Secretary to Government in the Administrative Department concerned.

Submission to Government in the Administrative and Finance Departments, one copy each of Part II of the Estimates referred to in item 12, by Departmental Officers (i.e., statement of proposals relating to schemes of new expenditure), one copy of the Estimates being sent to Comptroller also for information.

11th April to 25th April 1946.

15. Submission of the Expenditure Estimates and the Estimates of Loans, Advances and Fund Heads to Government by Comptroller with Budget Notes and with notes indicating points, if any, for orders.

13th April to 27th April 1946.

16. Return of Expenditure Estimates including Estimates of Loans, Advances and Fund heads by Government to Comptroller with provisional orders both in respect of Part I and Part II proposals.

1st May 1946.

17. Submission by Comptroller, of Group and Major Head abstracts incorporating orders under items Nos. 8 and 16 with a General Note and Ways and Means Estimate.

10th May 1946.

18. Communication to Comptroller, of orders on Consolidated Budget Estimates.

15th May 1946.

19. Transmission to the Superintendent, Government Printing, Bangalore, by—

(1) The Chief Engineer, of the copies of the Budget Estimates of Irrigation Cess Fund sanctioned by Government (English and Kannada).

(2) The Muzrai Commissioner, of the copies of the Budget Estimates of the General Muzrai Fund sanctioned by Government (English and Kannada).

(3) The General Manager, Mysore State Railway, of the Authorization Rolls and Detailed Capital Budget Estimates (including Stores) of the Railway Department (English and Kannada).

20th May 1946.

20. Completion of printing and despatch of printed copies of the Budget to Government.

BUDGET ESTIMATES FOR 1946-47

Establishment and Fixed Charges	*Statement of Schemes of New Expenditure	*To be prepared in Triplicate
Expenditure Estimates	(*i.e.*, Schemes which have already been sanctioned by Government subject to provision of funds in the coming year and schemes which have yet to be examined.) *These may be separately indicated.*	(1) Copy to be forwarded to the Secretary to Government in the Administrative Department. (2) 1 Copy to be forwarded to the Financial Secretary; and (3) 1 Copy to the Comptroller.

**Vide* paras 3 and 14 of the Budget Calendar.

MAJOR HEAD.

Minor and detailed heads	Proposals of the Department *N.B.*—(1) In the case of schemes sanctioned, Government Order Number and date to be mentioned. (2) Regarding other proposals number and date of previous reference to Government to be mentioned.	Financial effect of the proposal: Recurring	Financial effect of the proposal: Non-recurring	Remarks

Printed by the Superintendent at the Government Press, Bangalore.